

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX CORPORATE
REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year _____ or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits and/or Business Enterprise Tax returns caused by a final determination of an Internal Revenue Service Examination only. Please provide a copy of the IRS adjustment report. **DO NOT USE THIS FORM TO AMEND A RETURN.**

STEP 1 Please Print or Type	NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS	
	ADDRESS (Continued)	
	CITY/TOWN, STATE AND ZIP CODE	

STEP 2 Figure Your Taxes	1 GROSS BUSINESS PROFITS		
	(a) Taxable Income (loss) before net operating loss deduction and special deductions or if bonus depreciation is taken enter the amount from Line 5 of the Corporate Schedule R as originally filed or previously adjusted. (If negative, show in parenthesis.)	1(a)	
	(b) Separate entity or passive loss limitation adjustments as originally filed or previously adjusted ..	1(b)	
	(c) New Hampshire Gross Business Profits as originally filed or previously adjusted [combine Lines 1(a) and 1(b)] ..	1(c)	
	2 INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1) .	2	
	3 GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS (Line 1(c) adjusted by Line 2)	3	
	4 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)		
	(a) As originally filed or previously adjusted	4(a)	
(b) Adjustments to additions from Page 2, Section 2, Line 2	4(b)		
(c) Adjustments to deductions from Page 2, Section 3, Line 3	4(c)		
(d) Total adjusted additions and deductions [combine Line 4(a), 4(b) and 4(c)]	4(d)		
5 ADJUSTED GROSS BUSINESS PROFITS [Line 3 adjusted by Line 4(d)]	5		
6 NH APPORTIONMENT PERCENTAGE from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80	6		
7 NH TAXABLE BUSINESS PROFITS (Line 5 x Line 6. If negative enter zero)	7		
8 NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS	8		
(Line 7 x tax rate. See DP-87 instructions)			

STEP 3 Figure Your Credits	9 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted	9		
	10 Subtotal (Line 8 minus Line 9)	10		
	11 NH Business Enterprise Tax as originally filed or previously adjusted	11		
	12 Internal Revenue Service adjustments to BET (attach revised BET and/or BET 80)	12		
	13 NH Business Enterprise Tax as adjusted by IRS adjustments (Line 14 adjusted by Line 12)	13		
	14 NH Business Enterprise Tax Credit to be applied against Business Profits Tax	14		
	(Enter the lesser of Line 10 or Line 13)			
	15 NH Business Profits Tax Net of Statutory Credits as adjusted (Line 10 minus Line 14)	15		
	16 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted	16		
	17 Balance of tax due (Line 15 adjusted by Line 16)	17		
	18 Interest due (see DP-87 instructions)	18		
19 Balance due (Line 17 plus Line 18)	19			
20 Refund due (Line 16 minus Line 15)	20			

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

FOR DRA USE ONLY	X	SIGNATURE (IN INK) OF TAXPAYER	DATE	SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER	DATE
	TITLE			PREPARER'S IDENTIFICATION NUMBER	
				PREPARER ADDRESS	
				CITY/TOWN, STATE AND ZIP CODE	

NH DEPT OF REVENUE ADMINISTRATION
AUDIT DIVISION
MAIL PO BOX 457
TO: CONCORD, NH 03302-0457

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 2 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) 3

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF CHANGE (ROC) GENERAL INSTRUCTIONS
IRS ADJUSTMENT ONLY

REPORT OF CHANGE GENERAL INSTRUCTIONS FOR ALL YEARS																			
WHO MUST FILE	New Hampshire Report of Change form(s) must be filed when Internal Revenue Service has notified you of a change they made to your federal return.																		
WHEN TO FILE	Pursuant to RSA 77:24-b, RSA 77-E:9 and RSA 77-A:10, a Report of Change must be filed with the Department <u>no later than 6 months</u> from receipt of a final determination of adjustments from the Internal Revenue Service.																		
WHAT YOU WILL NEED	To file a report of change you will need to obtain: <ul style="list-style-type: none"> • The IRS form reporting the change; • The appropriate New Hampshire Report of Change form(s) for each taxable period; and • A copy of your New Hampshire and federal return as originally filed. A complete Report of Change form, with all applicable schedules and returns must be filed. Each Report of Change form must be complete including original signatures in ink. Incomplete Report of Change forms will not be accepted.																		
WHERE TO FILE	Your completed Report of Change form(s) along with the IRS form reporting the change and a copy of any changed federal forms or schedules must be mailed within 6 months to: Department of Revenue Administration, Audit Division, PO Box 457, Concord, NH 03302-0457.																		
FILLING OUT THE FORM(S)	When completing the Report of Change form, you should use the changed numbers as reported to you in the final determination you received from the IRS. For purposes of reporting IRS changes to a husband and wife's separately owned business organizations, a separate Report of Change form is required for the husband and wife.																		
CALCULATING INTEREST	Interest is calculated on the balance of tax due from the original due date of the return to the date paid at the rate listed below. (Interest due = tax due x number of days x daily rate decimal equivalent). <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>PERIOD</th> <th>RATE</th> <th>DAILY RATE DECIMAL EQUIVALENT</th> </tr> </thead> <tbody> <tr> <td>1/1/2007 - 12/31/2007</td> <td>10%</td> <td>.000274</td> </tr> <tr> <td>1/1/2006 - 12/31/2006</td> <td>8%</td> <td>.000219</td> </tr> <tr> <td>1/1/2005 - 12/31/2005</td> <td>6%</td> <td>.000164</td> </tr> <tr> <td>1/1/2004 - 12/31/2004</td> <td>7%</td> <td>.000191</td> </tr> <tr> <td>1/1/2003 - 12/31/2003</td> <td>8%</td> <td>.000219</td> </tr> </tbody> </table>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2007 - 12/31/2007	10%	.000274	1/1/2006 - 12/31/2006	8%	.000219	1/1/2005 - 12/31/2005	6%	.000164	1/1/2004 - 12/31/2004	7%	.000191	1/1/2003 - 12/31/2003	8%	.000219
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NEED FORMS	Forms may be obtained from our web site at www.revenue.nh.gov or by calling our forms line at (603) 271-2192.																		
NEED HELP	Should you need assistance filling out the forms you can call (603) 271-3400.																		

REPORT OF CHANGE FORMS FOR ALL TAX PERIODS

BUSINESS TAX	To report a change, file a completed Form DP-87-CORP for a Corporation, DP-87-WE for a Combined filer, DP-87-PROP for a Proprietorship, DP-87-FID for a Fiduciary and DP-87-PART for a Partnership and all attachments for each year you are reporting a change.
SMLLC TAX	A Single Member Limited Liability Company (SMLLC) is required to complete a Form DP-200, Request for Department Identification Number (DIN), ONLY if the SMLLC does not have a federal employer identification number; shares a taxpayer identification number with another taxpayer subject to taxation; or is not required to obtain a federal employer identification number, social security number or an individual taxpayer identification number issued by the Internal Revenue Service. This form must be filed 30 days prior to filing any other tax related documents.
I & D TAX	To report a change to your Interest and Dividends Tax return file a separate Form DP-87-ID for each year you are reporting a change.

BET RATES	<table border="1" style="margin-left: 40px;"> <thead> <tr> <th>EFFECTIVE DATE</th> <th>RATE</th> </tr> </thead> <tbody> <tr> <td>7/1/93</td> <td>.25</td> </tr> <tr> <td>7/1/99</td> <td>.50</td> </tr> <tr> <td>7/1/01</td> <td>.75</td> </tr> </tbody> </table>	EFFECTIVE DATE	RATE	7/1/93	.25	7/1/99	.50	7/1/01	.75				
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BPT RATES	<table border="1" style="margin-left: 40px;"> <thead> <tr> <th>EFFECTIVE DATE</th> <th>RATE</th> </tr> </thead> <tbody> <tr> <td>6/30/88</td> <td>8%</td> </tr> <tr> <td>7/1/93</td> <td>7.5%</td> </tr> <tr> <td>7/1/94</td> <td>7%</td> </tr> <tr> <td>7/1/99</td> <td>8%</td> </tr> <tr> <td>7/1/01</td> <td>8.5%</td> </tr> </tbody> </table> <p style="margin-left: 40px;">For tax years prior to 6/30/88, please call the Department at (603) 271-2191 for the tax rates.</p>	EFFECTIVE DATE	RATE	6/30/88	8%	7/1/93	7.5%	7/1/94	7%	7/1/99	8%	7/1/01	8.5%
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